

**Department of Commerce
National Oceanic and Atmospheric Administration
Fiscal Year 2001**

Documents to be provided by Client (PBC) – Final

	Documents to be provided	Date Requested	Date Received	Contact Person
	<i>Funds Balance with Treasury:</i>			
1.	SF 2108 Year-end closing statement for fiscal year ended 9/30/01.	11/13/01	11/13/01	Danny O'Berry
2.	Receipt Account Trial Balance (TFS 6655) for fiscal year ended 9/30/01.	11/06/01	11/06/01	Danny O'Berry
3.	2001 Reconciliations of the Monthly Report of Validated cash Transaction to SF 224 should be available for our review upon request.	11/06/01	Access	Nancy Eadie
4.	2001 Cumulative Cash Reconciliations should be available for our review upon request.	11/06/01	Access	Nancy Eadie
5.	Listing of receipts considered undeposited receipts as of fiscal year ended 9/30/01.	11/06/01	11/06/01	Nancy Eadie
6.	Weekly Aging Report of Schedule Difference by location for OPAC In-transit items as of fiscal year ended 9/30/01.	11/06/01	11/06/01	Nancy Eadie
7.	Access to the detail listing of the foreign currency receipts and disbursements for the entire fiscal year ended 9/30/01 (if applicable).	11/06/01	Access	Maria Eisel
8.	<i>Statement of Transactions</i> (SF 224) for each agency location code (ALC) for September, plus the 2 months subsequent to the fiscal year end.	Sept: 10/31/01 Oct: 11/19/01 Nov: 12/10/01	10/31/01 11/19/01	Nancy Eadie
9.	<i>Statement of Difference</i> (TFS 6652) for September, plus the 2 months subsequent to the fiscal year end, along with reconciliation of the general ledger amounts to report amounts. The supporting documentation for disbursements shown on the SF 224 reports should be available for our review upon request.	Sept: 10/31/01 Oct: 11/19/01 Nov: 12/10/01	10/31/01 11/19/01	Nancy Eadie
10.	Undisbursed Appropriation Account Trial Balance (TFS 6654) for fiscal year ended September 30, 2001.	12/03/01		Nancy Eadie
	<i>Laws & Regulations</i>			
11.	Public Law documents for FY 2001 subsequent to interim (i.e. rescissions or other changes to the appropriation).	10/31/01	11/05/01	Lan Bui
12.	Annual section 2 and section 4 FMFIA reports for FY 2001.	12/03/01		Mack Cato & Lois Coleman
	<i>Accounts Receivable / Receipts</i>			
13.	Detail listings (subsidiary ledgers) of accounts receivable as of September 30, 2001 via CD-ROM.	10/29/01	10/22/01	Ted Wolfgang
14.	Data file containing all cash collections through September 30, 2001 via CD-Rom, and a reconciliation of the data file to the general ledger.	10/29/01	10/22/01	Ted Wolfgang

	Documents to be provided	Date Requested	Date Received	Contact Person
15.	Aging analysis that indicate amounts outstanding 30, 60, 90, and over 90 days. Also, method of calculation supporting the "Allowance for Doubtful Accounts" by fund.	11/06/01	11/13/01	Danny O'Berry
16.	Treasury Report on Receivables and the related certification.	11/15/01	11/15/01	Mark St. Clair
17.	Access to reimbursable receivable files and related supporting documentation for FY 00 reimbursable receivable as of September 30, 2001.	11/06/01	Access	Mark St. Clair
18.	Data file containing all cash collections for October 2001 via CD-Rom, and a reconciliation of the data file to the general ledger.	11/08/01	11/07/01	Ted Wolfgang
19.	Data file containing all cash collections from November 2001 via CD-Rom, and a reconciliation of the data file to the general ledger.	12/08/01	12/03/01	Ted Wolfgang
	<i>Civil Monetary Penalties</i>			
20.	Removed			
21.	Detail listing of Civil Monetary Penalties accounts receivable balance from FIMA as of September 30, 2001, including aging analysis and support for "Allowance for Uncollectible Account Receivable" as of September 30, 2001.	10/30/01	10/30/01	Mark St. Clair
22.	Documentation of any new procedures with regard to Civil Monetary Penalties implemented after 9/30/00.	10/30/01	11/02/01	Mark St. Clair & Michelle Kuruc
23.	A list of cases sent to the Dept. of Justice for civil penalty action, consultation for civil collection action, or civil forfeiture action as of 9/30/01.	10/30/01	11/02/01	Michelle Kuruc
24.	Support for amount of seized and forfeited property during 2001.	10/30/01	10/31/01	Michelle Kuruc
25.	Detail listing of CMP cases assessed or settled during October and November 2001.	11/02/01 12/03/01	11/05/01	Mark St. Clair
26.	EMIS report of only legally enforceable cases not sent to Finance as of 9/30/01.	10/30/01	10/31/01	Mark St. Clair & Michele Kuruc
	<i>Advances/Grants</i>			
27.	A detail list of grant awards expired in FY01—including expiration date, start date (if possible), award number, grant recipient name, and federal dollar amount. This list should be in ascending order by expiration date, group award numbers by line office, and show total number and amount of awards.	10/29/01	10/29/01	Patricia Rauch
28.	A detail listing of grants awarded that are closed in FY01.	10/29/01	10/29/01	Patricia Rauch
29.	A list of names that are authorized in signing CD-435's for grants.	10/29/01	10/26/01	Patricia Rauch
30.	A detail list of dates when FADS was down for the year.	10/29/01	10/26/01	Lillian Barnes
31.	A list of legal counsel attorneys who are authorized to provide legal clearance of NOAA awards.	10/29/01	10/26/01	Patricia Rauch

	Documents to be provided	Date Requested	Date Received	Contact Person
32.	Drawdown disbursements confirmed by Treasury from 9/26/01 to 9/30/01 (the last 5 calendar days of FY 2001).	10/29/01	10/29/01	Maria Eisel
33.	Drawdown disbursement confirmed by Treasury from 10/1/00 to 9/26/01-made available	10/29/01	10/29/01	Maria Eisel
34.	Estimate of grant expenses not included in the drawdowns (where expenses incurred by the grantee exceeds the amount that was drawn down at year-end).	10/29/01	10/29/01	Patricia Rauch
35.	Detail listings (via hard copy) of: a. Advances (other than grants) b. Travel advances-FIMA	10/29/01 10/29/01	10/29/01	Ted Wolfgang
36.	Detail listing of prepayments.	11/06/01	11/06/01	Chuck Kilgore
37.	A detail list of all grantees subject to A-133 compliance.	10/29/01	10/29/01	Patricia Rauch
	<i>Loan Receivable & Foreclosed Property</i>			
38.	Detail listing of direct loans (from the subsidiary ledger) for the following loan programs: • Coastal Zone Management Fund (Fund P) • Fishing Vessel Obligation Guarantee (FVOG) liquidating account (Fund N) • Fisheries Financing Account (Fund E)	10/29/01	11/07/01	Mark St. Clair
39.	Calculations supporting the "Allowance for Doubtful Loans" for each of the following: a. Coastal Zone Management Fund (Fund P) • Summary of Loans Loss Provisions	10/30/01	11/01/01	Mark St. Clair
40.	b. Fishing Vessel Obligation Guarantee (FVOG) liquidating account (FUND N) - N Fund Collectibility Estimates	10/30/01	11/06/01	Dave Moyer
41.	c. Fisheries Financing Account (Fund E)-if applicable	10/30/01	N/A	Dave Moyer
42.	Notification of any changes in laws and regulations during FY 2001 that affected NOAA (a copy of prior year information was given to Ms. Afzal)	10/30/01	10/03/01	Leila Afzal
43.	Appraisal of Port Arthur properties as of fiscal year ended 9/30/01.	10/30/01	10/31/01	Barbara Macneill
44.	The OGFIS 180 day report (that shows the interest receivable up to 180 days).	10/30/01	10/30/01	Mark St. Clair
	<i>Liabilities for Loan Guarantees</i>			
45.	Summary Report for Federal Ship Financing Fund contingent liability as of 9/30/01	10/30/01	10/30/01	Mark St. Clair
46.	List of Zuanich loan disbursement as of 9/30/01	10/30/01	10/30/01	Dave Moyer & Mark St. Clair
47.	Schedule that details the average contingent liabilities for loan losses in the liquidating account since 1981, the annual defaults (demand paid), annual collections (from collateral)	10/30/01	11/10/01	Dave Moyer
48.	List of Fisheries Finance Program – Cash Inflows and Outflows calculated through FY 01.	10/30/01	11/08/01	Dave Moyer

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49.	Subsidy re-estimates for each cohort calculated by NMFS.	10/30/01	11/06/01	Danny O'Berry
50.	Credit Reform Interest Rates	10/30/01	11/01/01	Danny O'Berry
51.	Summary of SF 1081 Financing Interest Income	10/30/01	11/01/01	Danny O'Berry
	<i>Liabilities for Loan Guarantees (cont.)</i>			
52.	Guaranteed loan program interest income and expense computations by cohort.	10/30/01	11/01/01	Danny O'Berry
53.	Summary of FY 01 subsidy re-estimate adjustments	10/30/01	Access	Danny O'Berry
54.	Listing of Fisheries Financing Program loans approved and closed in FY 01	10/30/01	11/06/01	Dave Moyer
55.	A detail listing of foreclosed properties related to liquidating account and FVOG (if applicable) as of 9/30/01	10/30/01	11/06/01	Dave Moyer
	<i>Notes Receivable</i>			
56.	Detail listing of all notes receivable	10/30/01	10/30/01	Mark St. Clair
57.	Calculation of Realized Gain on the sale of collateral for fiscal year ended 9/30/01	10/30/01	P- 11/07/01 N- 11/19/01	Chuck Kilgore & Danny O'Berry
	<i>Inventory</i>			
58.	Listing of all significant inventories (including location(s), plus the name of a contact person and phone number of each contact person)	11/06/01	10/31/01	Chuck Kilgore
59.	Annual inventory valuation schedule for: a) Finished charts, including number of units and cost per units b) Chart paper, including amount of paper, roof of GPO's current paper price, and listing of paper conversion rate c) Film and Photographic paper d) NLSC operating materials and supplies e) NRC operating materials and supplies	11/06/01	10/31/01	Chuck Kilgore
	<i>Real Property</i>			
60.	Capital lease financial data worksheet	10/30/01	10/31/01	Gina Ziegenbein
61.	A report of future minimum lease payments for capital leases	10/30/01	10/31/01	Gina Ziegenbein
62.	Adjusted RSMIS accountability reports for buildings/improvements, structures, capitalized leasehold improvements, and land	10/30/01	10/31/01	Gina Ziegenbein
63.	Client roll forwards of land, leasehold improvements, and buildings/improvements and structures, from fiscal year 2000 ending balance to fiscal year 2001 ending balance	10/30/01	10/31/01	Gina Ziegenbein

	Documents to be provided	Date Requested	Date Received	Contact Person
64.	Buildings and structure totals for fiscal year 2001	10/30/01	10/31/01	Gina Ziegenbein
65.	RSMIS accountability reports for buildings/improvements, structures, capital leases, capitalized leasehold improvements, and capital improvements to land.	10/30/01	10/31/01	Gina Ziegenbein
66.	Detail listing from RSMIS by category, which supports the property, plant, and equipment balance at September 30, 2001. It should include beginning balances, current additions, current retirements, and ending balances. Also access to all documents (e.g., invoices, capital leases, etc.) supporting the cost of property, plant, and equipment as of September 30, 2001; and access to detail accumulated depreciation schedules for all depreciable assets on hand as of September 30, 2001 that show beginning balances, current depreciation expenses, and ending balances	10/30/01	10/31/01	Roy Eckert & Gina Ziegenbein
	<i>Personal Property</i>			
67.	Rollforward by Major Asset Category for all personal property (This should include prior period adjustments, additions, and deletions.)	10/30/01	11/05/01	Chuck Kilgore
68.	Detail listing of unsupported items for personal properties and access to the listing of unsupported items for personal properties at ASCs.	10/30/01	10/31/01	Carolyn DeMatteo
69.	PRC Contract – Development & Deployment Phase Funding for AWIPS (if there are new items since 9/30/00.)	10/30/01	11/29/01	Lee Stang
70.	Access to supporting documentation and "master record" screen print that will help determine accurate acquisition amounts, asset useful life, depreciation expense, accumulated depreciation, ownership, object class, DOC description codes and status.	10/30/01	Access	Carolyn DeMatteo
71.	Detail listing of NOAA properties held by contractors.	10/30/01	10/31/01	Carolyn DeMatteo
	<i>Satellites</i>			
72.	The most current Presidential budget submissions for the satellite program.	11/09/01	11/13/01	John Phillips
73.	The "System Development Obligations" (FMC 605) for FY01.	11/09/01	11/13/01	John Phillips
74.	List of SOCC Costs spreadsheets.	11/09/01	11/13/01	John Phillips
75.	"Systems History" report for FY 01	11/09/01	11/13/01	John Phillips
76.	A detail of Obligations (the NOAA Quarterly Document Status Report) for all capitalized costs for FY01.	11/09/01	11/13/01	John Phillips
77.	Any purchase orders for the current year.	11/09/01	11/13/01	John Phillips
78.	Memo from contractor (NASA) documenting the percentage of completion for each satellite program.	11/09/01	11/13/01	John Phillips
79.	Crosswalk of undelivered orders amount at 9/30/01.	11/09/01	11/13/01	John Phillips
80.	"Report on Construction Work-in-Progress and Capitalization of Satellites" for FY01.	11/09/01	11/13/01	John Phillips

	Documents to be provided	Date Requested	Date Received	Contact Person
81.	Any current NASA operating plan that details the amount of the POES total original listing of Satellite in PMIS as of 9/30/01.	11/09/01	11/13/01	John Phillips
82.	Detail listing of satellite costs.	11/09/01	11/13/01	John Phillips
	<i>Construction Work-In-Progress (CWIP)</i>			
83.	NOAA CWIP Project List (which lists the task manager responsible for each task/project) as of 9/30/01	11/05/01	11/06/01	Pete Olivere or Nick Bayer
84.	CWIP tasks status report as of 9/30/01 (NBR: FRFO15C Report)	11/05/01	10/25/01	Ted Wolfgang
85.	Task manager reconciliation reports for all CWIP projects	11/05/01	11/20/01	Nick Bayer
	<i>Real and Personal Leases</i>			
86.	Detail listing of leases where NOAA is the lessor.	10/30/01	10/31/01	Chuck Kilgore
87.	All detail reports for personal property operating and capital lease items. These listings should be obtained in both electronic and hardcopy detail.	10/30/01	11/05/01	Don Still
88.	Detail listing of Real Property operating, capital, and GSA leases, including type of property, terms, support for lease classification, future minimum lease payments schedule for fiscal year 2002 through fiscal year 2006 and the sum of the future minimum lease payments for fiscal year 2007 and thereafter, and access to lease agreements (Note 1: for all leases > \$200k & > 1 yr. And a separate listing of leases > \$25k as of September 30, 2001.	10/30/01	RPL- 10/31/01 PPL- 10/31/01	Roy Eckert Gina Ziegenbien Don Still
89.	Listing of all long-term commitments in effect at September 30, 2001 (e.g. leases, constructions or other projects, purchase contracts, etc.)	10/30/01	11/02/01	Chuck Kilgore
90.	Documentation of accounting for real property policies and internal control procedures if different from fiscal year 2000	10/30/01	10/31/01	Gina Ziegenbien
91.	Any spreadsheets for GSA rent projections for real and personal property leases, and supporting documentation for baseline rent and escalation factor.	10/30/01	RPL- 10/31/01 PPL- 10/31/01	Gina Ziegenbien Don Still
92.	Detail listings of leasehold improvements	10/30/01	10/31/01	Gina Ziegenbien
93.	Detail listing of additions, retirements, and ending balances to real and personal leases for fiscal year 2001	10/30/01	RPL- 10/31/01 PPL- 10/31/01	Don Still & Gina Ziegenbien Don Still
	<i>Accounts Payable</i>			

	Documents to be provided	Date Requested	Date Received	Contact Person
94.	Detail listing of accounts payable as of September 30, 2001 via CD-ROM.	10/29/01	10/22/01	Ted Wolfgang
95.	Detail listing of all NOAA's active contracts as of 9/30/01.	10/29/01	11/06/01	Helen Hurcombe
96.	Detail listing of all contracts identified as having contract retainage provisions as of 9/30/01.	11/06/01	11/06/01	Helen Hurcombe
97.	Detail listing of contract retainages with total accrued cost (in fact been withheld) as of 9/30/01.	10/29/01	10/29/01	Maria Eisel
98.	Access to current unpaid invoices	11/06/01	Access	Maria Eisel
99.	Access to purchase orders, receiving reports, vendors' invoices, statements, and other related support documentation	11/06/01	Access	Maria Eisel & Keith Schellhase
	<i>Deferred Credits</i>			
100.	Detail list of all other liabilities as of 9/30/01	12/01/01	11/29/01	Chuck Kilgore
	<i>Undelivered Orders</i>			
101.	Detail listing of undelivered orders as of September 30, 2001 via CD-ROM.	10/29/01	10/22/01	Ted Wolfgang
	<i>Human Resources: Payroll</i>			
102.	FIMA query of actual and estimated payroll expenses as of September 30, 2001.	10/29/01	10/29/01	Barbara Straight
103.	Labor costing detail (Time and Expense Summary Report) for May 1, 2001 through September 30, 2001. [Note: We will request access to specific labor costing detail CD-Roms after we receive and review the other payroll-related PBC items.]	10/29/01	10/29/01	Barbara Straight
104.	NOAA Organization codes report if different from interim.	10/29/01	11/01/01	Noreen Kesecker
105.	"Employees by Line Office Across SOName" Report as of September 30, 2001.	10/29/01	11/01/01	Noreen Kesecker
106.	Health benefits actuarial report as of 9/30/01 from Hay Huggins Company, Inc	12/15/01		Chuck Kilgore
107.	Year-end payroll accrual computation.	11/12/01	11/19/01	Nancy Eadie
108.	Actuarial liability estimates for Department of Commerce pertaining to the Federal Employees' Compensation Act (FECA).	11/12/01	11/14/01	Chuck Kilgore
109.	Detail listing of pension liabilities and related pension expenses as of September 30, 2001.	11/30/01	11/09/01	Chuck Kilgore
110.	<ul style="list-style-type: none"> Access to monthly Detail Report of NOAA Officer Retirees Object Class Code 1371 for FY01, Access to monthly Detail Report of NOAA Annuitant Members Object Class Code 1377 and 1381 for FY01. 	11/30/01	Access Access	Nancy Eadie

	Documents to be provided	Date Requested	Date Received	Contact Person
111.	NOAA Corps Pension Actuarial Report as of 9/30/01 and NOAA Corps FY 01 Pension Data File (details the social security number, birth date, hire date, sex, and monthly salary/benefit amount for each active duty personnel, retired annuitant, disabled annuitant, & surviving family), both from Hay Huggins Company, Inc.	12/15/01	11/08/01	Chuck Kilgore
112.	Object Class Year-end Summary Report (Object class 1230-1237) for Employer Contributions to Retirement	11/30/01	11/05/01	Nancy Eadie
113.	NFC Focus Report used to support accrued annual leave as of September 30, 2001.	11/12/01	11/01/01	Noreen Kesecker
	<i>Environmental Liabilities</i>			
114.	List of all environmental audits performed during FY2001 if different from list provided at interim.	10/30/01	11/06/01	Bernie Denno
115.	List of all environmental projects at September 30, 2001.	10/30/01	10/31/01	Bernie Denno
116.	List of all environmental liabilities as of September 30, 2001.	10/30/01	10/31/01	Bernie Denno
117.	Listing of audits performed through September 30, 2001.	10/30/01	11/06/01	Bernie Denno
118.	Environmental Compliance Contingencies at September 30, 2001.	10/30/01	10/31/01	Bernie Denno
119.	Environmental Financial Liability adjusted for progressive payments.	10/30/01	10/31/01	Bernie Denno
	<i>Disbursements/Expenses</i>			
120.	Data file containing all cash disbursements for October 1, 2000 through September 30, 2001 via CD-ROM, and a reconciliation of the data file to the general ledger.	10/29/01	10/22/01	Ted Wolfgang
121.	Data file containing all cash disbursements for October 2001 via CD-ROM, and a reconciliation of the data file to the general ledger.	11/12/01	11/07/01	Ted Wolfgang
122.	Data file containing all cash disbursements for November 2001 via CD-ROM, and a reconciliation of the data file to the general ledger.	12/08/01	12/03/01	Ted Wolfgang
123.	FY 2001 payment performance data submitted to DOC, as required by OMB Circular A-125 and the <i>Prompt Payment Act</i> .	11/25/01	11/21/01	Keith Schellhase
124.	Detail of NOAA's accrual of expenses and liabilities that were disbursed after FY00 year-end but were related to FY 2001.	11/25/01	11/14/01	Chuck Kilgore
125.	Access to the Weekly Activity Report (WAR) through 9/30/01.	10/29/01	Access	Maria Eisel
	<i>Contingencies</i>			
126.	Listing of contingent liabilities (e.g. guarantees or endorsements, incurred but unreported claims, irregularities involving management or employees, unfunded, pension costs, cases transferred to the Department of Justice etc.) as of September 30, 2001.	11/06/01	11/12/01	Chuck Kilgore
	<i>Budgetary Execution</i>			
127.	Access to Financial Operating Plans (FOPs) for fiscal year 2001 [We will contact Lan Bui on 10/29/01 to work out a time and day to visit with someone from the Budget Execution Division.]	10/29/01	Access	Lan Bui

	Documents to be provided	Date Requested	Date Received	Contact Person
128.	September 30, 2001 SF-132s for all appropriation codes.	11/14/01	11/19/01	Lan Bui
129.	September 30, 2001 SF-133s for all appropriation codes.	11/14/01	11/14/01	Danny O'Berry
130.	Funds Control Document as of September 30, 2001.	11/14/01		Lan Bui
	<i>Performance Measure/Overview</i>			
131.	NOAA FY 2001 Performance Measures.	11/14/01	11/14/01	Peter Maxey
	<i>Other</i>			
132.	Agency prepared financial statements and footnotes for all NOAA Programs/Funds for FY 2001, including support for footnotes.	F/S: 12/01/01 F/N: 12/01/01	11/29/01	Chuck Kilgore
133.	Detail listing of prior period adjustments, if applicable.	12/01/01	11/30/01	Chuck Kilgore
134.	Listing of all events occurring after September 30, 2001 that could have a significant effect on the 2001 financial statement (e.g. extraordinary event, sale or acquisitions of fixed assets, settlement of material claims, etc.)	12/10/01		Lois Coleman
135.	Copies of OIG, GAO, or Other audit reports issued to NOAA for FY 2001 that were not provided during interim.	10/29/01	11/06/01	Mack Cato
136.	Legal representation letters (format to be provided by KPMG)	1/04/02		Lois Coleman & Lelia Afzal
137.	Management representation letter (format to be provided by management)	1/04/02		Lois Coleman
138.	a. Estimated Cost of Settlements of EEOC cases and number of cases settled for FY2001 that were handled by NOAA office of Civil Rights b. Number of complaints pending as of 9/30/01 c. Number of complaints pending from 10/1/01-1/4/01	1/04/02		Victoria Robinson
139.	Detail listing of investments with supporting documentation.	10/30/01	11/06/01	Danny O'Berry
140.	Listing of all petty cash and imprest funds as of September 30, 2001 including amount and location, plus the name and phone number of custodian. The information at the ASC's should be provided to HQs.	10/29/01	10/29/01	Keith Schellhase & ASCs
141.	Listing of all cash on deposit with financial institutions, if any as of September 30, 2001, by institution, including the type of each account, corresponding account numbers and the names of individuals having signatory authority for each account.	10/29/01	10/31/01	Ruth Best

NOTE: If you have any questions related to this PBC listing, please contact Bradley Hickson at (301) 413-8591, NOAA or Lenora Reid at (301) 427-2132, KPMG.